and above (ii) Rs. 20 lakhs and above and (iii) Rs. 50 lakhs and above during the last three years, year-wise;

(c) what is the number of persons in whose case the penalty has been waived; and

(d) what are the reasons fop waiving the penalty amount?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) to (d) The information is being: collected and wil] b_e bid on the Table of the House.

Notices served on Commissioners of Income Tax under Rule 56

1947. SHRI RAJNI RANJAN SAHU:
SHRIMATI AMAR JIT KAUR:
SHRI T. CHANDRASEKHAR REDDY:

Will the Minister of FINANCE be pleased to state what is the number of Income Tax Commissioners who have been served with notices under Ru'e 56(j) of the service rules during the last one year?

THE MINISTER OF STATE IN THE MINISTRY' OF FINANCE CSHRI JANARDHAN POOJARI): 7 Commissioners of Income Tax were served with notices under Rule 56 (j) of the Fundamental Rules, during the last one year.

Income-tax Cases pending in Courts

1948. SHRI RAJNI RANJAN SAHU:
SHRIMATI AMARJIT KAUR.
SHRI T. CHANDRASEKHAR REDDY:

Will the Minister of FINANCE be pleased to state:

(a) what is the number of income-tax cases which are at present pending in various High Courts and i_n the Supreme Court a_s on 31st July, 1986; and

(b) what steps have been taken by Government to expedite these cases?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) On the basis of information available in the Ministry of Finance, the number of cases relating to direct taxes pending on 31-3-86 is as under;

Supreme Court	.	3435
High Courts	.	38147

(b) The Chief Justice of India and the Chief $Justice_s$ of various High $Court_s$ have been requested to con. stitute Tax $Benche_s$ o_n a continuing basis and to hear o_n priority basis issues which recur in number of cases. Cases have been bunchd issue-wise for this purpose.

Money collected under th_e Amnesty Scheme

1949. SHRI RAJNI RANJAN SAHU: SHRI T. CHANDRASEKHAR REDDY: SHRIMATI AMARJIT KAUR:

Will the Minister of FINANCE be pleased to state:

(a) what is the amount of money collected by Government under the amnesty scheme declared in the matter of income tax during th_e last year;

(b) what is the number of asses-sees who availed of thi^ facility; and

(c) what benefit will accrue to Government by extending tha scheme upto September, 1986?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) and (b) Statistics are not being maintained by the Government to show the amount of money collected under the amnesty scheme and the number of assessees who availed of this facility.